



Declaratory Opinion Transmittal Form

Tax Policy and Economic Development Division



I, the undersigned, hereby request a declaratory opinion from the Mississippi Department of Revenue. I acknowledge that:

1. Each request must be printed or typewritten or must be in legible handwriting.
2. Each request must be submitted on standard business letter sized paper.
3. Each request must be mailed to the Tax Policy and Economic Development Division at P.O. Box 22828, Jackson, Mississippi 39225 or delivered to 500 Clinton Center Drive, Clinton Mississippi 39056.
4. Oral, facsimile and telephone requests are not accepted.
5. Each request must be signed by the person filing the request or a duly authorized representative, and any such duly authorized representative must have the authority on the behalf of the Requestor to execute the waiver of confidentiality and prohibition to disclosure contained at the end of this transmittal form.
6. A declaratory opinion will have no effect if it is later determined the request did not comply with the requirements of the regulation of the Mississippi Department of Revenue concerning Declaratory Opinions found at Subsection 108.03 of Title 35, Part I, Chapter 01, Section 108 of the Mississippi Administrative Code.
7. A request must be limited to a single set of facts and shall contain the following:
 - a. Clear identification of the statute, rule or order at issue,
 - b. A concise statement of the issue or question presented for the declaratory opinion,
 - c. A complete and accurate statement of all facts relevant to a resolution of the question presented,
 - d. The identity of all known persons involved or impacted by the factual situation causing the request, including their relationship to the facts, name, mailing address and telephone number, and
 - e. A statement sufficient to show that the person seeking relief is substantially affected by the statute, rule or regulation.
8. A request may contain relevant information to support a position or proposed opinion suggested by the requestor. The argument may be submitted in the form of a brief containing full discussion of the reasons, including legal authorities, in support of such position of the requestor.

Requestor's full name

Requestor's mailing address

Requestor's telephone number

Requestor's name

As to this Declaratory Opinion Transmittal Form, the attached request for a Declaratory Opinion, any oral or written communications resulting from this request, including, but not limited to, a Declaratory Opinion, and any information contained in these written documents or oral communications, I, the undersigned, as the Taxpayer or as the duly authorized representative of the Taxpayer hereby waive any and all rights to confidentiality and to the prohibition to disclosure of such documents and/or oral communications that may exist under any statute or regulation, including, but not limited to, Miss. Code Ann. §§ 27-3-73, 27-7-83, 27-7-713, 27-13-57 and 27-65-81. I also acknowledge as the Taxpayer or as the duly authorized representative of the Taxpayer that with this waiver of confidentiality and of the prohibition to disclosure, it is the understanding of the Taxpayer that any document or oral communication regarding this request for a declaratory opinion will be subject to public disclosure and the Mississippi Department of Revenue at its sole discretion, may publish and disseminate any such documents or oral communications by any means, including, but not limited to, by posting same on its website.

Dated, this the day of _____

Taxpayer Name _____

Signature of Officer _____

Title of Officer _____

ATTEST: In the case of a corporation, the waiver must be attested by the secretary or another officer of the corporation.

By _____

Title _____

ACKNOWLEDGEMENT

State of _____

County of _____

Personally appeared before me, the undersigned authority in and for the said county and state, on

This _____ day of _____

Within my jurisdiction, the within named _____

who acknowledged that he/she executed the above and foregoing instrument after having been duly authorized so to do.

Notary Public

My Commission Expires:

SEAL